



COMMONWEALTH of VIRGINIA
Office of the Attorney General
Richmond 23219

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November 4, 2005

Ms. Kathleen S. Kilpatrick
Director, Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221

Re: Proposed Regulations regarding Historic Rehabilitation Tax Credits, 17VAC 10 - 30 .

Dear Kathleen:

I have reviewed the above-mentioned regulations and find that they are within the Department's statutory authority contained in § 58.1-339.2 of the Code of Virginia.

With kindest regards, I remain

Sincerely,

Steven O. Owens

Senior Assistant Attorney General